



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 13-001

TO: District Superintendents, District Managers,
Joint Technological Education District Business Managers and Superintendents

FROM: Lyle Friesen, Director of School Finance

DATE: August 1, 2012

SUBJECT: August 1, 2012 Basic calculations for Equalization Assistance Report (APOR 55-1)
and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the August 1, 2012 apportionment has been completed. The apportionment reports applicable to the FY2013 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact ADE/ IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in August 1st, 2012 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2012 processing of student detail submitted by June 30, 2012. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts list where you can find your account analyst contact information
<https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory from FY2012 are reflected in the August 1, 2012 equalization calculation. Please check your comparative miles report (TRAN40-2). Please email your account analyst if you have any questions or concerns regarding this report.
- **District Sponsored Charter School ADMS:** These student counts are based on FY2013 estimated ADMS data successfully submitted by July 13, 2012.
- **Additional State-Aid (Secure Payment):** The FY2012 Additional State Aid amounts have been used in lieu of FY2013 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2013 from the Department of Revenue, which we expect to receive by the end of October 2012.

Assessed Valuations: Tax Year 2012 values by district and county are used in the calculation of state aid in FY2013 for the August 1, 2012 apportionment. These values are provided by the AZ Department of Revenue.



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- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2012; these amounts will be updated once we receive the updated FY2013 voluntary contribution figures from SRP, which we expect to receive by the end of October 2012.
- **GPLET Value:** Tax Year 2012 values by district are used in the calculation of state aid in FY2013 for the August 1, 2012 apportionment, except for Maricopa county districts due to the later submission (will be updated in September payment). These values are provided by the Counties.
- **County Equalization Rate:** The county equalization rate established pursuant to A.R.S. § 15-994 is in effect for FY2013, and has been included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2012 apportionment payment.
- **Soft Capital Allocation:** Pursuant to S.B. 1529 Sec. 13 the Department of Education is to reduce Soft Capital Allocation to school districts by \$158,120,700 in state aid. The preliminary adjustments are included on August 1, 2012 apportionment. Please note, this is just the preliminary adjustment, the adjustment will be finalized once the FY2012 statewide recalculation ADM is available. We are planning to finalize the adjustment during January 2, 2013 apportionment.
- **Capital Outlay Allocation:** pursuant to S.B. 1529 Sec. 17 the Department of Education is to reduce Capital Outlay Allocation to school districts by \$80,864,800 in state aid. The preliminary adjustments are included on August 1, 2012 apportionment. Please note, this is just the preliminary adjustment, the adjustment will be finalized once the FY2012 statewide recalculation ADM is available. We are planning to finalize the adjustment during January 2, 2013 apportionment.

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at SFPaymentTeam@ade.az.gov.